

**1999 DRAFTING REQUEST****Bill**Received: 1 **1/24/1998**Received By: **shoveme**Wanted: **As time permits**

Identical to LRB:

For: **Jeffrey Plale (608) 266-0610**By/Representing: **Jessica**

This file may be shown to any legislator: NO

Drafter: **shoveme**

May Contact:

**Alt.** Drafters:Subject: **Tax - property**

Extra Copies:

**Pre Topic:**

No specific pre topic given

**Topic:**

Exempt dry cleaning equipment from the property tax.

**Instructions:**

See Attached. Exempt dry cleaning equip from the prop. tax

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	shoveme 12/09/1998	wjackson 12/28/1998		_____			S&L Tax
	jkreye 12/23/1998			_____			
/1	jkreye 02/24/1999	kgeller 02/24/1999	ismith 12/28/1998	_____	lrb-docadmin 12/28/1998		S&L Tax
/2	jkreye 02/08/2000	wjackson 02/08/2000	ismith 02/25/1999	_____	lrb-docadmin 02/25/1999		S&L Tax
/3			jfrantze 02/09/2000	_____	lrb-docadmin 02/09/2000	lrb-docadmin 02/14/2000	

Vers.      Drafted      Reviewed      Typed      Proofed      Submitted      Jacketed      Required

FE Sent For:

b - 3 "  
3/7/00

<END>

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/1	jkreye 02/24/1999	ygeller 02/24/1999	ismith 12/28/1998	_____	lrb-docadmin 12/28/1998		S & L Tax
/2	jkreye 02/08/2000	wjackson 02/08/2000	ismith 02/25/1999	_____	lrb-docadmin 02/25/1999		S&L Tax
/3			jfrantze 02/09/2000	_____	lrb-docadmin 02/09/2000		

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/1	jkreye 02/24/99	kgeller 02/24/99	ismith 12/28/98	_____	lrb-docadmin 12128198		S&L Tax
/2		<i>1/3 2/8 WLj</i>	isrnith 02/25/99	_____	lrb-docadmin 02/25/99		

FE Sent For:

*2/2/98*      *2/6/98*  
*2 R*

1999 DRAFTINGREQUEST

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		<i>3 3</i>		_____			
/1			ismith 12128198	_____	lrb_docadmin 12/28/98		
FE Sent For:			<i>IS 2/25/99</i>	<i>IS/KM 2/25/99</i>			<b>&lt;END&gt;</b>

1999 DRAFTINGREQUEST

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For: **Jeffrey Plale (608) 266-0610**

By/Representing: **Jessica**

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Drafter: **shoveme j Kreye**

May Contact:

Alt. Drafters:

Subject: **Tax - property**

Extra Copies:

**Topic:**

Exempt dry cleaning equipment from the property tax.

**Instructions:**

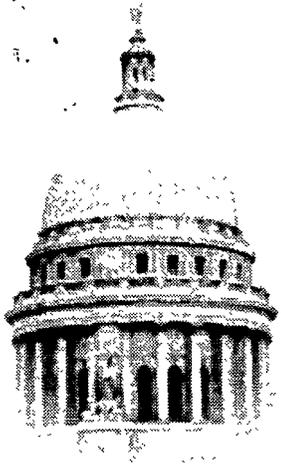
See Attached. Exempt dry cleaning equip from the prop. tax

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Reauired</u>
1/?	shoveme	1 WLJ 12/23	IS 12/28	IS/WLJ 12/28			
		1 JLG 12/25					

FE Sent For:

<END>



November 16, 1998

K. Scott Hubli, Attorney  
Legislative Reference Bureau  
100 North Hamilton St., 5<sup>th</sup> Floor  
Madison, WI 53707

**Jeff Plale**  
State Representative  
2 1 st Assembly District

RE: Draft Request

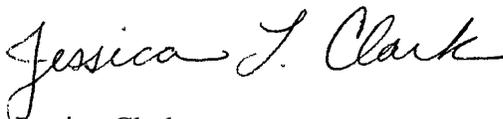
Dear Scott,

I would like to request a draft of legislation regarding the exemption of dry cleaning equipment from the property tax. Our office reviewed this issue late in the last session and would like to readdress the possibility of legislation in the upcoming session.

Enclosed you will find the fiscal estimate of this proposal. This note should clarify our intent with this legislation. The net taxes on this property are estimated at \$327,000 to \$410,000 annually. The removal of this tax would be a small price to pay to help small businesses thrive and contribute to Wisconsin's economy.

Thank you for your assistance in creating this legislation. Please contact me if you have any questions.

Sincerely,



Jessica Clark  
Legislative Staff  
Representative Jeff Plale's Office

OFFICE  
P O Box 8953  
Madison, WI 53708  
(608) 266-06 10

LEGISLATIVE HOTLINE  
I-800-362-9472

LEGISLATIVE FAX  
(608) 266-7038

HOME  
621 Montana Avenue  
South Milwaukee, WI 53172  
(414) 764-5292



## Legislative Fiscal Bureau

One East Main, Suite 301 . Madison, WI 53703 . (608) 266-3847 . Fax: (608) 267-6873

March 6, 1998

TO: Representative Jeffrey Plale  
Room 412 North, State Capitol

FROM: Rick Olin, Fiscal Analyst

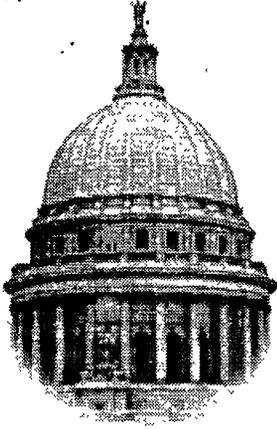
SUBJECT: Property Tax Exemption for Dry Cleaning Equipment

At your request, I have estimated the fiscal effect of exempting dry cleaning equipment from the property tax. The exemption would extend only to equipment used directly in the cleaning process.

, Local assessors report considerable variation in the value of individual dry cleaners' equipment, but the exemption would exclude \$40,000 to \$42,000 in value per business, on average. The statewide number of dry cleaning establishments is estimated at 335 to 400, based on the number of facilities subject to the new state dry cleaning license fee. As a result, a dry cleaning equipment exemption would remove \$13.4 million to \$16.8 million from the property tax base. The **1997(98)** net taxes on this property are estimated at \$327,000 to \$410,000, annually. These taxes would be shifted to other property that would remain taxable.

If you have any questions on this information, please let me know.

RO/lah



## Jeff Plale

State Representative  
21st Assembly District

TO: Joseph Kreye, Legislative Attorney  
Legislative Reference Bureau- Drafting Section

FROM: Rep. Jeff Plale

DATE: February 18, 1999

RE: LRB 101 O/I dn relating to exempting dry cleaning equipment from the property tax.

Please find the attached document from Jim Fitzgerald of the Herb Fitzgerald Company outlining a more specific description/definition of dry cleaning machinery for the purpose of exempting this equipment from the property tax roll. I hope this information is helpful.

If you have any additional comments or questions please contact me directly at 6-0610.

### OFFICE

State Capitol  
P.O. Box 8953  
Madison, WI 53708-8953  
(608) 266-0610  
1-888-534-0021

### Fax:

(608) 282-362 1

### E-Mail:

[Rep.Plale@legis.state.wi.us](mailto:Rep.Plale@legis.state.wi.us)

### HOME

1404 Eighteenth Avenue  
South Milwaukee, WI 53172-1435  
(414) 764-5292  
Fax:  
(414) 571-0035

FEB 12 1999

**HERB  
FITZGERALD**

Company Inc.

February 11, 1999

Representative Jeff Plale  
State Capitol  
PO Box 8953  
Madison, WI 53708

LAUNDRY

Dear Representative Plale,

The Executive Director of the Wisconsin Fabricare Institute, Joe Phillips, has asked that I help you in providing a definition of dry cleaning machinery for the purpose of exempting this-equipment from the property tax roll. **For** your consideration:

DRY CLEANING  
MACHINERY

Machinery and equipment used to provide garment cleaning service at a retail level where the cleaning and / or pressing of the garments is produced by- the cleaning establishment using this equipment and labor under the employment of this establishment (note: distinguish a dry cleaning plant from a coin operated laundry where the consumer provides his own labor).

SALES

This machinery can be identified as follows:

### **DRY CLEANING ROOM**

DRY TO DRY cleaning machine **using perchloroethylene** dry cleaning solvent. Complete wash, extract, and dry functions are performed in one machine. Transfer style equipment consisting of separate washer and reclaimer are not included.

SERVICE

‘Washer extractor which uses petroleum solvent in’ combination with a reclaiming style dryer specially built to recover **petroleum solvents**.

Washer extractor which uses water for cleaning.

Filtration systems: spin disk, diatomaceous earth, or cartridge.

Distillation systems for perk or petroleum solvent.

13150 West Glendale Avenue  
P. O. Box 465  
Butler, WI 53007-0465  
Phone (414) 783-5808  
(800) 686-3489  
Fax (414) 783-5553

## FINISHING PROCESS

Garment Presses. Also known as legger, legger utility, utility, pant topper, mushroom, form finishers, "Suzie", up steam finishing board, ironing board, hand iron, hot head press.

## POWER PLANT

High pressure steam boiler.

Condensate return tank and pump.

Blow down tank.

Air compressor.

Commercial hot water heater.

Refrigerated air dryer. *Not one connected*

Central air vacuum ~~(piped to garment finishing)~~ presses, used for drying and finishing garments - not used for housekeeping.

## MATERIAL HANDLING

Garment conveyor used to store finished garments waiting for customer pick up.

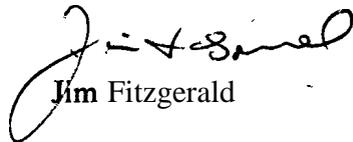
"SLICK RAILS" - fixed rails used to transport **hangered** garments.

Bagger and bagging rod.

Hopefully this will help you out. In any case, I would be glad to assist you in any way I can. Please do not hesitate to give me a call.

Sincerely

HERB FITZGERALD COMPANY



Jim Fitzgerald



199.9

Date (time) needed

D-NOTE

LRB - 1010, 1

BILL

JK:WLj :  
+ JLg

Use the appropriate components and routines developed for bills.

AN ACT . . . generate catalog to **repeal** . . . ; to renumber . . . ; to consolidate and renumber . . . ; to renumber and amend . . . ; to consolidate, renumber and amend . . . ; to amend . . . ; to repeal and recreate . . . ; and to create . . . of the statutes; relating to: *Exempting dry cleaning equipment from the property tax.*

[NOTE: See section 4.02 (2) (br), Drafting Manual, for specific order of standard phrases.]

Analysis by the Legislative Reference Bureau

For the 3 titles used in an analysis, in the component bar:

For the main heading [old =M], execute: . . . . . create → anal: → title: → head

For the subheading [old =S], execute: . . . . . create + anal: → title: → sub

For the sub-subheading [old =PL, execute: . . . . . create → anal: → title: → sub-sub

# This bill exempts<sup>s</sup> dry cleaning equipment from the property tax.  
# TAXEM<sup>v</sup>  
# FE - S, L<sup>v</sup>

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION #.



SECTION # ~~70.11~~ 70.11(27m) of the Statutes is created  
to read:

(B) ↓

(CS)

70.11(27m) DRY CLEANING EQUIPMENT. All

dry cleaning equipment.

**EFFECTIVE DATE**

1. In the component bar: For the **action** phrase, execute: . . . **create → action: → \*NS: → effdste**  
For the text, execute: . . . **create → text: → \*NS: → effdateA**
2. Nonstatutory subunits are numbered automatically if "(#1)", "(#2)", etc., is filled in. Below, fill in "\_\_\_\_" or "( )" only if a "frozen" number is needed.

**SECTION # \_\_\_\_\_ . Effective date.**

( #1 ) DRY CLEANING EQUIPMENT . . . . . This act takes effect  
 on the January 1 after publication . . . . .

(END)

D-NOTE

1. In the component bar: For the action phrase, execute: . . **create → action: → \*NS: → effdateE**  
For the text, execute: . . . . . **create → text: → \*NS: → effdate**
2. Nonstatutory subunits are numbered automatically if "(#1)", "(#2)", etc., is filled in. Below, fill in "\_\_\_\_" or "( )" only if a "frozen" number is needed.

**SECTION # . . . . . Effective dates; . . . . .**

..... This act takes effect on the day after publication, except as follows:

( #1 ) ( ) . . . . . The treatment of  
 sections . . . . .  
 of the statutes takes effect on . . . . .

1. In the component bar: For the budget action phrase, execute: **create → action: → \*NS: → 94XX**  
For the text, execute: . . . . . **create → text: → \*NS: → effdate**
2. Nonstatutory subunits are numbered automatically if "(#1)", "(#2)", etc., is filled in. Below, for the budget, fill in the 9499 department code, and fill in "( )" only if a "frozen" number is needed.

**SECTION 94 \_\_\_\_\_ . Effective dates . . . . .**

( #1 ) ( ) . . . . . The treatment of  
 sections . . . . .  
 of the statutes takes effect on . . . . .

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D-NOTE

PL think the language of the exemption  
is vague. "all dry cleaning equipment"  
could possibly include a lot of equipment  
<sup>that</sup> ~~which~~ is only tangentially related to <sup>dry</sup> dry  
cleaning. It would be helpful to have  
a more specific description of "dry cleaning  
equipment." You may wish to consult  
Rick Olin at the Fiscal Bureau for help  
with this.

JK

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-1010/1dn  
JK:wlj&jlg:ijs

December 28, 1998

I think the language of the exemption is vague. "All dry cleaning equipment" could possibly include a lot of equipment that is only tangentially related to dry cleaning. It would be helpful to have a more specific description of "dry cleaning equipment". You may wish to consult Rick Olin at the Fiscal Bureau for help with this.

Joseph Kreye  
Legislative Attorney  
266-2263



# 1999 BILL

Regen

1 **AN ACT** to create 70.11 (27m) of the statutes; **relating to:** exempting dry  
2 cleaning equipment from the property tax.

***Analysis by the Legislative Reference Bureau***

This bill exempts dry cleaning equipment from the property tax.  
This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.  
For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

3 SECTION 1. 70.11 (27m) of the statutes is created to read:  
4 ~~70.11 (27m) DRY-CLEANING-EQUIPMENT. All dry cleaning equipment.~~  
5 SECTION 2. **Effective date.**  
6 (1) **DRY CLEANING EQUIPMENT.** This act takes effect on the January 1 after  
7 publication.

8 Insert 1-4 ✓

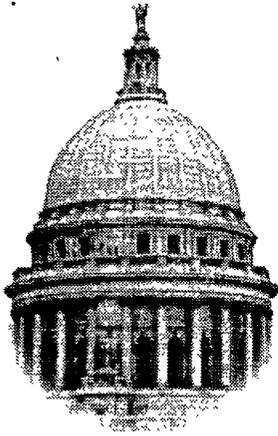
(END) |

1999-2000 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB-1010/Hns  
JK:wlj&jlg:ijs

Insertl-4

1           70.11 **(27m)** DRY CLEANING EQUIPMENT. ✓ Equipment used by a retailer or the  
2 retailer's employes for dry cleaning garments, including dry-to-dry cleaning  
3 machines, washer extractors, filtration systems, distillation systems, garment  
4 presses, garment conveyors, slick rails, baggers, bagging rods, high pressure steam  
5 boilers, condensate return tanks and pumps, blow down tanks, air compressors,  
6 commercial hot water heaters, refrigerated air dryers and central air vacuums that  
7 are connected to garment finishing presses. This subsection ✓ does not apply to  
8 transfer equipment consisting of separate washers and reclaimers.



## Jeff Plale

State Representative  
21 st Assembly District

DATE: February 7, 2000  
TO: Joseph Kreye, Drafting Attorney  
FROM: Traci Peloquin, Legislative Assistant, Office of State Representative Jeff Plale  
RE: Drafting request

---

Representative Plale would like to have LRB 1010, his proposal to provide a property tax exemption for dry cleaning equipment. Specifically, he would like to narrow the original proposal to cover only dry cleaning equipment that uses reduced amounts of hazardous substances. I have enclosed a copy of H.R. 1303, a federal bill upon which the new draft could be based.

The language on page 3, starting on line 1, defines which equipment is covered under the federal bill. If possible, similar language could be used for the redraft. If you need to use more specific definitions for the redraft, I have descriptions of several new technologies that would apply. However, Representative Plale wants to keep the door open for other "clean" technologies that might be developed in the future.

"Equipment" could include washers, dryers,. and finishing equipment used in the dry cleaning process.

The exemption could also apply to detergents and chemicals used specifically in the "clean" processes. These could include: spotting agents; detergents; conditioners; sizing;, and special chemicals used for cleaning leathers and suedes. It is my understanding that the newer cleaning technologies use different detergents and chemicals than used in traditional dry cleaning methods.

Please let me know if you- need any additional information. I can be reached at 6-0610 weekdays between 1:00 p.m. and 5:00 p.m.

Thank you in advance for your assistance with this request.

### OFFICE

State Capitol  
P.O. **Box** 8953  
Madison, WI 53708-8953  
(608) 266-0610  
1-888-534-002 1  
Fax:  
(608) 282-362 1  
E-Mail:  
[Rep.Plale@legis.state.wi.us](mailto:Rep.Plale@legis.state.wi.us)

### HOME

1404 Eighteenth Avenue  
South Milwaukee, WI 53 172-1435  
(4 14) 764-5292  
Fax:  
(414) 571-0035

106<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 1303

To amend the Internal Revenue Code of 1986 to allow a credit against income tax for dry cleaning equipment which uses reduced amounts of hazardous substances.

---

## IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 1999

Mr. CAMP (for himself and Mr. PRICE of North Carolina) introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to allow a credit against income tax for dry cleaning equipment which uses reduced amounts of hazardous substances.

1        *Be it enacted by the Senate and House of Representa-*  
2        *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4        This Act may be cited as the “Dry Cleaning Environ-  
5        mental Tax Credit Act of 1999”.



1           “( 3) QUALIFIED DRY CLEANING PROPERTY, -  
 2           For purposes of this subsection, the term ‘qualified  
 3           dry cleaning property’ means equipment designed  
 4           primarily to dry clean clothing and other fabric if-

5                   “(A) such equipment does not use any haz-  
 6                   ardous solvent as the primary process solvent,

7                   “ (B) the original use of such property  
 8                   commences with the taxpayer, and

9                   “(C) with respect to which depreciation (or  
 10                  amortization in lieu of depreciation) is allow-  
 11                  able.

12           “( 4) HAZARDOUS SOLVENT.---For purposes 'of  
 13           paragraph (3)—

14                   “(A) IN GENERAL—The term ‘hazardous  
 15                  solvent’ means any solvent any portion of which  
 16                  consists of a chlorinated solvent, a petroleum-  
 17                  based solvent, or any other hazardous or regu-  
 18                  lated substance.

19                   “(B) EXCEPTION.—Such term shall not in-  
 20                  clude any solvent-

21                           “(i) not more than 10 percent of  
 22                           which consists of petroleum or petroleum  
 23                           derivatives, and

24                           “(ii) which does not contain any sub-  
 25                           stance determined by the Administrator of

1 the Environmental Protection Agency, the  
2 Director of the National Institute for Oc-  
3 cupational Safety and Health, the Director  
4 of the International Agency for Research  
5 on Cancer, the Director of the National In-  
6 stitute of Environmental Health Sciences'  
7 National Toxicology Program, or the direc-  
8 tor of any other appropriate Federal agen-  
9 cy to possess-

10 “(1) carcinogenic potential in hu-  
11 mans, or

12 “(II) bioaccumulative prop-  
13 erties.”

14 (c) CLERICAL AMENDMENTS.—

15 (1) The section heading for section 48 of such  
16 Code is amended to read as follows:

17 **“SEC. 48. ENERGY CREDIT; REFORESTATION CREDIT, DRY  
18 CLEANING EQUIPMENT CREDIT.”**

19 (2) The item relating to section 48 in the table  
20 of sections for subpart E of part IV of subchapter  
21 A of chapter 1 of such Code is amended to read as  
22 follows :

“Sec. 48. Energy credit; reforestation credit; dry cleaning equip-  
ment credit.”

1           (d) **EFFECTIVE DATE.**--The amendments made by  
2 this section shall apply to property placed in service on  
3 or after January 1, 1999.



1999 BILL

m 2-8-2000

Regen

and chemicals

1 AN ACT to create 70.11 (27m) of the statutes; relating to: exempting dry  
2 cleaning equipment from the property tax.

and chemicals

**Analysis by the Legislative Reference Bureau**

This bill exempts dry cleaning equipment from the property tax.  
This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.  
For further information see the **state and** local fiscal estimate, which will be printed as an appendix to this bill.

**The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:**

AND CHEMICALS (S) (OL)

3 SECTION 1. 70.11 (27m) of the statutes is created to read:

fabric

4 70.11 (27m) DRY CLEANING EQUIPMENT. Equipment used by a retailer or the  
5 retailer's employes for dry cleaning garments, including dry-to-dry cleaning  
6 machines, washer ~~factories~~, filtration systems, distillation systems, e n t  
7 presses, garment conveyors, slick rails, baggers, bagging rods, high pressure steam  
8 boilers, condensate return tanks and pumps, blow down tanks, air compressors,

BILL

1 ~~commercial hot water heaters, refrigerated air dryers and central air vacuums that~~  
2 ~~are connected to garment finishing presses. This subsection does not apply to~~  
3 ~~transfer equipment consisting of separate washers and reclaimers.~~

4 SECTION 2. Effective date.

5 (1) DRY CLEANING EQUIPMENT. This act takes effect on the January 1 after  
6 publication.

7 (END)

*is depreciable property, for tax purposes, and  
if the equipment does not use any dry cleaning solvent  
that is managed as <sup>a</sup> hazardous waste in  
compliance with ch. 291 and 42 VSFC 6901 to  
6991i*

*4 (b) Chemicals or detergents used by a retailer  
or the retailer's employer for dry cleaning fabric, if  
the chemicals or detergents are not managed as  
hazardous waste in compliance with ch. 291 and  
42 VSFC 6901 to 6991i*

**SUBMITTAL  
FORM**

**LEGISLATIVE REFERENCE BUREAU  
Legal Section Telephone: 266-3561  
5th Floor, 100 N. Hamilton Street**

The attached draft is submitted for your inspection. Please check each part carefully, proofread each word, and **sign** on the appropriate line(s) below.

**Date:** 02/09/2000

**To:** Representative Plale

**Relating to LRB drafting number:** LRB-1010

**Topic**

Exempt dry cleaning equipment from the property tax.

**Subject(s)**

Tax - property

1. **JACKET** the draft for introduction \_\_\_\_\_

**in the Senate** or **the Assembly**  (check only one) **Only** the requester under whose name the drafting request is entered in the **LRB's** drafting records may authorize the draft to be submitted. Please allow one day for the preparation of the required copies.

2. **REDRAFT.** See the changes indicated or attached \_\_\_\_\_

A revised draft will be submitted for your approval with changes incorporated.

3. Obtain **FISCAL ESTIMATE NOW**, prior to **introduction** \_\_\_\_\_

If the analysis indicates that a fiscal estimate is required because the proposal makes an appropriation or increases or decreases existing appropriations or state or general local government fiscal liability or revenues, you have the option to request the fiscal estimate prior to introduction. If you choose to introduce the proposal without the fiscal estimate, the fiscal estimate will be requested automatically upon introduction. It takes about 10 days to obtain a fiscal estimate. Requesting the fiscal estimate prior to introduction retains your flexibility for possible redrafting of the proposal.

If you have any questions regarding the above procedures, please call 266-356 1. If you have any questions relating to the attached draft, please feel free to call me.

Marc E. Shovers, Senior Legislative Attorney  
Telephone: (608) 266-O 129